

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

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:  
UNITED STATES OF AMERICA :  
: SUPERSEDING INFORMATION  
-v- :  
: S1 19 Cr. 460 (KMW)  
TODD KOZEL, :  
: Defendant. :  
: - - - - - x

COUNTS ONE THROUGH FIVE  
(Failure to File Individual Income Tax  
Returns - 2011-2015 Tax Years)

The United States Attorney charges:

Background

1. Pursuant to the Internal Revenue Code and attendant regulations, individual U.S. citizens and residents are generally required to report accurately their income, tax obligations, and, where appropriate, any claim for a refund annually on a United States Individual Income Tax Return, Form 1040 ("Form 1040"), which must be filed with the Internal Revenue Service ("IRS").

2. At all times relevant to this Information, TODD KOZEL, the defendant, was a citizen of the United States.

3. From at least in or about 2004 through at least in or about 2014, TODD KOZEL, the defendant, was the co-founder and Chief Executive Officer ("CEO") of a foreign petroleum company with operations in the Kurdistan Region of Iraq (the "Oil Company").

4. During the period 2011 through 2015, TODD KOZEL, the defendant, earned substantial compensation as the CEO of the Oil Company, totaling more than approximately \$66 million during the five-year period. Despite earning substantial income, KOZEL failed timely to file any personal federal income tax returns for calendar years 2011 through 2015, resulting in an unpaid federal tax liability totaling at least approximately \$22,168,177.

**Statutory Allegations**

5. On or about the return due dates set forth below, in the Southern District of New York and elsewhere, TODD KOZEL, the defendant, willfully and knowingly did fail to make an income tax return for the calendar years stated below, to the Internal Revenue Service, to the Director of the Internal Revenue Service Center, or to any other proper officer of the United States, stating specifically the items of his gross income and any deductions and credits to which he was entitled, whereas, as KOZEL then and there well knew and believed, he had gross income requiring the filing of a return for each of such years, and, by reason of such income, he was required by law following the close of each calendar year, and on or before each of the return due dates stated below, to make said income tax returns to the Internal Revenue Service, to the Director of the Internal Revenue Service Center, or to any other proper officer of the United States:

COUNT	TAX YEAR	APPROXIMATE DUE DATE OF INCOME TAX RETURN
1	2011	12/15/12
2	2012	12/15/13
3	2013	12/15/14
4	2014	12/15/15
5	2015	10/15/16

(Title 26, United States Code, Section 7203.)

  
Audrey Strauss  
AUDREY STRAUSS  
Acting United States Attorney

Form No. USA-33s-274 (Ed. 9-25-58)

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UNITED STATES OF AMERICA

v.

TODD KOZEL,

Defendant.

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SUPERSEDING INFORMATION

(26 U.S.C. § 7203)

AUDREY STRAUSS  
Acting United States Attorney

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